

BURR RIDGE VILLAGE CODE

CHAPTER 60

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SECTION 60-1

Municipal Automobile Renting Occupation Tax

Sec. 60-1-1

Tax Imposed

A tax is hereby imposed upon all persons engaged in the business of renting automobiles in this Village at the rate of one percent of the gross receipts from such rentals made in the course of such business while this Section 60-1 is in effect, in accordance with the provisions of Section 8-11-7 of the Illinois Municipal Code.

Sec. 60-1-2

Accounting

Every such person engaged in such business in the Village shall file on or before the last day of each calendar month, the report to the State Department of Revenue required by Sections Two and Three of "An Act in Relation to a Tax upon Persons Engaged in the Business of Selling Tangible Personal Property to Purchasers for Use or Consumption" approved June 28, 1933, as amended.

Sec. 60-1-3

Payment

At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed on account of the renting of automobiles during the preceding month.

SECTION 60-2

Municipal Automobile Renting Use Tax

Sec. 60-2-1

Tax Imposed

A tax is hereby imposed upon the privilege of using in this Village an automobile which is rented from a renter outside Illinois and which is titled or registered with an agency of this State's government in this Village at the rate of one percent of the rental price of such automobile while this Section 60-2 is in effect, in accordance with the provisions of Section 8-11-8 of the Illinois Municipal Code.

Sec. 60-2-2

Collection

A tax provided for in this Ordinance shall be collected from the persons whose Illinois address for titling or registration purposes is given as being in this Village.

Sec. 60-2-3

Payment

The tax imposed by this Ordinance shall be paid to the Illinois Department of Revenue, or an exemption determination must be obtained from said Department, before the title or certificate of registration for the automobile may be issued.

SECTION 60-3

Municipal Retailers' Occupation Tax

Sec. 60-3-1

Tax Imposed

A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property at retail in this Village at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business, in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code.

Sec. 60-3-2

Certain Exemptions Declared Inapplicable

The following exemptions provided by Section 441 of Chapter 120 of the Illinois Revised Statutes, as amended, shall not apply to the Municipal Retailers' Occupation Tax of the Village of Burr Ridge:

1. Exemption (a-1), new and used farm machinery and equipment costing \$1,000 or more, including that manufactured on special order and that purchased for lease, certified by the purchaser to be used primarily for "production agriculture," as defined by said Section 441 of Chapter 120, and including any individual replacement part for such machinery and equipment which part costs in excess of \$1,000.
2. Exemption (a-2), the proceeds from the sale of distillation machinery and equipment, sold as a unit or kit and assembled or installed by the retailer, which machinery and equipment is certified by the user to be used only for the production of ethyl alcohol that will be used for consumption as motor fuel or as a component of motor fuel for the personal use of such user and not subject to sale or resale.
3. Exemption (a-3), new and used Graphic Arts machinery and equipment, including that manufactured on special order or purchased for lease, certified by the purchaser to be used primarily for "graphic arts production," as defined by said Section 441 of Chapter 120.
4. Exemption (d), the proceeds from the sale of machinery and equipment, including such which replaces machinery and equipment, including such which replaces machinery and equipment in an existing manufacturing facility as well as such which is for use in an expanded or new manufacturing facility, which will be used by the purchaser, or a lessee of the purchaser, primarily in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease, whether such sale or lease is made directly by the manufacturer or by some other person, whether the materials used in the process are owned by the manufacturer or by some other person, or whether such sale or lease is made apart from or as an incident to the seller's engaging in the service occupation or producing machines, tools, dies, jigs, patterns, gauges or other similar items of no commercial value on special order for a particular purchaser. Also including the sale of materials to a purchaser who produces exempted types of machinery or equipment or tools to a manufacturer of tangible personal property and including the sale of materials to a purchaser who manufactures such materials into an exempted type of machinery or equipment or tools which such purchaser uses himself in the manufacturing of tangible personal property. All terms used in this exemption (d) shall have the definitions provided by said Section 441 of Chapter 120.

Sec. 60-3-3**Accounting**

Every such person engaged in such business in the Village shall file on or before the last day of each calendar month, the report to the State Department of Revenue required by Section Three of "An Act in Relation to a Tax upon Persons Engaged in the Business of Selling Tangible Personal Property to Purchasers for Use or Consumption" approved June 28, 1933, as amended.

Sec. 60-3-4**Payment**

At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed on account of the receipts from sales of tangible personal property during the preceding calendar month.

SECTION 60-4

Municipal Service Occupation Tax

Sec. 60-4-1

Tax Imposed

A tax is hereby imposed on all persons engaged in the business of making sales of services in this Village at the rate of one percent (1%) of the cost price of all tangible personal property transferred by said servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service in accordance with the provisions of Section 8-11-5 of the Illinois Municipal Code.

Sec. 60-4-2

Certain Exemptions Declared Inapplicable

The following exemptions provided by Sections 439.102 and 439.103 of Chapter 120 of the Illinois Revised Statutes, as amended, shall not apply to the Municipal Service Occupation Tax of the Village of Burr Ridge:

1. Exemption (e) of said Section 439.102, for a sale or transfer of machinery and equipment used primarily in the process of the manufacturing or assembling, either in an existing, an expanded or a new manufacturing facility, of tangible personal property for wholesale or retail sale or lease, whether such sale or lease is made directly by the manufacturer or by some other person, whether the materials used in the process are owned by the manufacturer or some other person, or whether such sale or lease is made apart from or as an incident to the seller's engaging in the service occupation of producing machines, tools, dies, jigs, patterns, gauges, or other similar items of no commercial value on special order for a particular purchaser, when the machinery or equipment is produced by the seller thereof for the manufacturer or the manufacturer's lessor on special order in such a way as to have made the applicable tax a Service Occupation Tax or Service Use Tax, rather than Retailers' Occupation Tax or Use Tax. All terms used in this exemption (e) shall have definitions set forth in said Section 439.102.
2. The exemption provided in said Section 439.103 for new and used farm machinery and equipment costing \$1,000 or more, including that manufactured on special order and that purchased for lease, certified by the purchaser to be used primarily for "production agriculture," as defined by said Section 439.103, including any individual replacement part for such machinery and equipment which part costs in excess of \$1,000.
3. The exemption provided in said Section 439.103 of new and used graphic arts machinery and equipment, including that manufactured on special order or purchased for lease, certified by the purchaser to be used primarily for "graphic arts production," as defined by said Section 439.103.

Sec. 60-4-3

Accounting

Every supplier and serviceman required to account for Municipal Service Occupation Tax for the benefit of this Village shall file, on or before the last day of each calendar month, the report to the State Department of Revenue required by Section 9 of the "Service Occupation Tax Act," as amended.

Sec. 60-4-4**Payment**

At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed during the preceding calendar month.

SECTION 60-5

Municipal Use Tax

Sec. 60-5-1

Tax Imposed

A tax is hereby imposed in accordance with the provisions of Section 8-11-6 of the Illinois Municipal Code upon the privilege of using in the Village of Burr Ridge any item of tangible personal property which is purchased outside Illinois at retail from a retailer, and which is titled or registered with an agency of Illinois government. The tax shall be at a rate of 1% of the selling price of such tangible property with selling price to have the meaning as defined in the Use Tax Act, approved July 14, 1955, as amended.

Sec. 60-5-2

Certain Exemptions Declared Inapplicable

The following exemptions provided by Section 439.3 of Chapter 120 of the Illinois Revised Statutes, as amended, shall not apply to the Municipal Use Tax of The Village of Burr Ridge:

1. The exemption provided by said Section 439.3 of new and used farm machinery and equipment costing \$1,000 or more, including that manufactured on special order and that purchased for lease, certified by the purchaser to be used primarily for "production agriculture," as defined by said Section 439.3, and including any individual replacement part for such machinery and equipment which parts costs in excess of \$1,000.
2. The exemption provided by said Section 439.3 of the use of distillation machinery and equipment, sold as a unit or kit and assembled or installed by the retailer, which machinery and equipment is certified by the user to be used only for the production of ethyl alcohol that will be used for consumption of motor fuel for the personal use of such user and not subject to sale or resale.

Sec. 60-5-3

Collection

The tax provided for in this Ordinance shall be collected from the persons whose Illinois address for filing or registration purposes is given as being in this Village.

Sec. 60-5-4

Payment

The tax imposed by this Ordinance shall be paid to the Illinois Department of Revenue, or an exemption determination must be obtained from said Department, before the title or certificate of registration for the personal property may be issued.

SECTION 60-6

Municipal Utilities Tax

Sec. 60-6-1

Definitions

For the purpose of this Section the following definitions shall apply:

Gross Receipts means the consideration received for the transmission of messages, or for distributing, supplying, furnishing or selling gas or electricity for use or consumption and not for resale, as the case may be; and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said messages and without any deduction on account of the cost of transmitting said messages and without any deduction on account of the cost of the service, product or commodity supplied, the cost of materials used, labor or service cost, or any other expense whatsoever. Gross Receipts shall not include consideration received from the Village of Burr Ridge for distributing, supplying, furnishing or selling any of the aforesaid utility products or services to said Village.

Transmitting Messages in addition to the usual and popular meaning of person communications, shall include the furnishing, for a consideration, of services or facilities (whether owned or leased), or both, to persons in connection with the transmission of messages where such persons do not, in turn, receive any consideration in connection therewith, but shall not include such furnishing of services or facilities to persons for the transmission of messages to the extent that any such service or facilities for the transmission of messages are furnished for a consideration, by such persons to other persons, for the transmission of messages.

Person means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, municipal corporation or political subdivision of this State, or a receiver, Trustee, Conservator or other representative appointed by order of any Court.

Taxpayer means a person engaged in the business of transmitting messages by means of electricity; a person engaged in the business of distributing, supplying, furnishing or selling electricity for use or consumption and not for resale; and/or a person engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption and not for resale.

Treasurer means the Treasurer of the Village of Burr Ridge.

Sec. 60-6-2

Tax Imposed

A tax is imposed on all persons engaged in the following occupations or privileges and at the following rates: (amended by A-383-2-95)

- (1) Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the Village of Burr Ridge, and not for resale, at the rate of 5% of the gross receipts therefrom.
- (2) Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the Village of Burr Ridge, and not for resale, at the rate of 5% of the gross receipts therefrom.

Sec. 60-6-3**Interstate Commerce**

No tax is imposed by this Section with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the constitution and statutes of the United States, be made subject to taxation by this State or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing or selling gas or electricity, or engaged in the business of transmitting messages be subject to taxation under the provisions of this Section for such transactions as are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 8-11-1 of the Illinois Municipal Code.

Sec. 60-6-4**Tax in addition to other payments**

Such tax shall be in addition to the payment of money, or value of products or services furnished to this municipality by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayer's business.

Sec. 60-6-5**Reports by Taxpayer**

Each taxpayer must make a report to the Village stating:

1. His name
2. His principal place of business
3. His gross receipts during the month upon the basis of which the tax is imposed
4. Amount of tax
5. Such other reasonable and related information the corporate authorities may require.

Such report shall be made to the Village Treasurer by those persons described in Section 60-6-2 above on or before the last day of each month of each year for the corresponding month preceding each of said report dates.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the Village Treasurer, the amount of tax herein imposed; provided that in connection with any return the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings and the taxable gross receipts.

Sec. 60-6-6**Erroneous Payment**

If it shall appear that an amount of tax has been paid which was not due under the provisions of this Section, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this Section from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefor shall be so credited.

Sec. 60-6-7**Recovery Limited**

No action to recover any amount of tax due under the provisions of this Section shall be commenced more than three (3) years after the due date of such amount.

Sec. 60-6-8**Penalty**

Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Section 60-6 is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than one hundred dollars (\$100) nor more than seven hundred fifty dollars (\$750) and in addition shall be liable in a civil action for the amount of the tax due. (Amended by A-383-1-96)

Sec. 60-6-9**Replacement of Tax.**

Notwithstanding any provision to the contrary herein, the Municipal Utilities Tax imposed by Chapter 60, Section 60-6-2(2) of this Code on the gross receipts of persons engaged in the business of distributing, supplying, furnishing or selling electricity for use or consumption within the corporate limits of the Village and not for resale shall be imposed only until such time as it shall be replaced by a kilowatt hour tax on the privilege of using or consuming electricity within the corporate limits of the Village of Burr Ridge. Upon imposition of a kilowatt-hour tax on both residential and nonresidential uses of electricity, all references to the application of a tax on the gross receipts of persons engaged in the business of distributing, supplying, furnishing or selling electricity that are contained herein shall be deemed deleted from this Chapter.
(A-383-1-98)

SECTION 60-7

Municipal Hotel and Motel Room Tax

Sec. 60-7-1

Definitions:

The Board of Trustees intends that the tax required in this Section be applied fairly and equitably to all hotels and motels in the Village. The Board of Trustees finds that the imposition of the tax required in this Section does not apply to the extended stays of permanent residents, as set forth below, but that stays of lesser duration should be taxed at a rate consistent with principles of equality and fairness to the same extent as non-permanent residents and that the tax set forth in this Section best serves the public health, safety, and welfare. (A-383-01-10)

In the interpretation and construction of this Section, the following definitions shall apply unless they are inconsistent with the manifest intent of the Board of Trustees or unless the context clearly requires otherwise: (A-383-01-10)

Hotel and Motel Includes every building or structure kept, used, maintained, advertised and held out to the public to be a place where lodging, or lodging and food, or apartments, suites, or other accommodations are offered for consideration, in which four (4) or more rooms, apartments or suites, or other accommodations are used for the lodging, or lodging and food, for such guests, or as otherwise defined as a "hotel" in The Hotel Operators' Occupation Tax Act of the State of Illinois as amended from time to time (35 ILCS 145/1, *et seq.*). (A-383-01-10)

Person Any natural person, trustee, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, copartnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise. Whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to partnerships shall mean the partners thereof, as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

Permanent Resident Any natural person who has occupied or has the right to occupy any room or rooms, regardless of whether or not it is the same room or rooms, in a hotel or motel for more than 30 consecutive days. (A-383-01-10)

Gross Room Rental Revenues All gross room sale (rental) revenues (exclusive of other taxes) from such rental, leasing or letting, exclusive of revenues received from food, beverage and other sales. Gross Room Rental Revenues shall include only the basic room charge exclusive of meals, beverages and other "package" items. (A-383-01-10)

Sec. 60-7-2

Tax Imposed:

Effective May 1, 2003, the tax is levied and imposed upon the use and privilege of engaging in the business of renting, leasing or letting of room(s) in a motel or hotel (as hotel is defined herein or in The Hotel Operators' Occupation Tax Act of the State of Illinois) in the Village shall be imposed at the rate of three percent (3%) of the Gross Room Rental Revenues. The tax herein levied shall be in addition to any and all other taxes. (amended by A-383-01-10)

Effective May 1, 2010, the tax rate imposed herein shall be increased to three and one-half percent (3.5%) of the Gross Room Rental Revenues. (added by A-383-02-10)

Effective November 1, 2010, the tax rate imposed herein shall be increased to four percent (4%) of the Gross Room Rental Revenues. (added by A-383-02-10)

A tax shall not be levied pursuant to this Section and imposed upon any hotel or motel stay for any period beyond 30 consecutive days' stay in a hotel or motel. However, the tax levied pursuant to this Section shall be imposed upon the Gross Room Rental Revenues accrued in the first 30 consecutive days of the stay of any hotel or motel patron or resident. (A-383-01-10)

Persons engaged in such business and subject to the tax imposed pursuant to the authority granted by this Section may reimburse themselves for their tax liability for such tax by separately stating such tax as an additional charge on the bill to the individuals renting, leasing or letting any such rooms, which charge may be stated in combination, in a single amount, with the state tax imposed under The Hotel Operators' Occupation Tax Act of the State of Illinois.

Sec. 60-7-3

Payment and Collection of Tax:

The owner, manager or operator of each hotel or motel shall bear, jointly and severally, the duty to pay the tax and may collect the tax from each user, lessee or tenant of rooms in such hotel or motel. Every person required to pay the tax levied by this Section who wishes to reimburse himself for the tax may secure said tax from the user, lessee or tenant of a room or rooms at the time he collects the price, charge or rent to which it applies. If reimbursement is sought, every user, lessee or tenant shall be given a bill, invoice, receipt or other statement or memorandum of the price, charge, or rent payable upon which the tax herein imposed is computed, and the amount of the tax shall be stated, charged and shown separately thereon (by itself or in combination with the state tax). The tax shall be paid to the person collecting it as trustee for and on behalf of the Village.

Sec. 60-7-4

Administration and Enforcement:

The Village Treasurer is hereby designated as the administration and enforcement officer of the tax hereby imposed on behalf of the Village. It shall be the responsibility and duty of the Village Treasurer and/or his designee to collect all amounts due the Village from the owners, managers and operators of motels and hotels in the Village. A sworn monthly hotel and motel occupancy tax return, on a calendar month basis, shall be filed by each owner, manager, or operator of each hotel or motel in the Village with the Village Treasurer, on forms prescribed by him, showing all receipts from each renting, leasing or letting of rooms during the preceding month. Said returns are to be filed within ten (10) days after the end of the month covered by said return, with the tax herein imposed due and owing as of the first day of the month following the month covered by said return.

Each return shall be accompanied by payment to the Village of all taxes due and owing for the month covered by the return.

During the normal business working hours of any such hotel or motel, the Village Treasurer, or any person certified by him as his deputy or representative, may enter the premises of any hotel or motel for the purposes of inspection and examination of its books and records for the proper administration of this Section, and for the enforcement of the collection of the tax hereby imposed. It is unlawful for any person to prevent, hinder or interfere with the Village Treasurer or his duly authorized deputy or representative in the discharge of his duties hereunder. It shall be the duty of every owner, manager or operator to keep accurate and complete books and records, containing all information necessary for the computation and collection of the tax herein imposed, and which the Village Treasurer or his duly authorized deputy or representative shall at all such times have full access, which records shall include, but are not necessarily limited to, a daily sheet showing: (a) the number of hotel or motel rooms rented during the twenty four (24) hour period, including multiple rentals of the same hotel or

motel room when such occurs, and (b) the actual hotel or motel room tax receipts collected for the date in question.

Sec. 60-7-5

Suit for Collection; Revocation of License:

When any owner, manager or operator of a hotel or motel in the Village shall fail to pay the tax hereby imposed, the Village Attorney shall, upon request of the Village Administrator, bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction. If the Village President, after a hearing held by or for the Village President, shall find that any hotel or motel owner, manager or operator has willfully evaded his responsibility to pay the tax imposed by this Section, the Village President may suspend or revoke all Village licenses, included but not limited to any liquor license issued under this Code, held by such person. Said person shall have an opportunity to be heard at such hearing, to be held not less than five (5) days after notice is given of the time and place thereof, addressed to him at his last known place of business. Pending notice, hearing and finding, any license of which such person may be possessed may be temporarily suspended by the Village President, unless the law prohibits any such suspension. Any suspension or conviction resulting from such hearing shall not relieve or discharge any civil liability for nonpayment of the tax due.

Sec. 60-7-6

Interest and Penalties:

In the event of failure by any hotel or motel owner, manager or operator to pay to the Village Treasurer the tax required hereunder within ten (10) days after the same shall be due, interest shall accumulate and be due upon said tax at the rate of one percent (1%) per month commencing as of the first day of the month following the month for which the tax was to have been paid. In addition, a penalty of ten percent (10%) of the tax and interest due shall be assessed and collected against any hotel or motel owner, manager or operator who shall fail to pay and remit the tax imposed by this Section.

Sec. 60-7-7

Disposition of Proceeds of Tax:

All proceeds resulting from the imposition of the tax under this Section, including interest and penalties, shall be paid into the Treasury of the Village and shall be credited to and deposited in a special revenue fund of the Village entitled Hotel and Motel Tax Fund, and shall be expended by the Village solely to promote tourism and conventions within the Village or otherwise to attract non-resident overnight visitors to the Village. Moreover, no funds received pursuant to this Section shall be used to advertise for or otherwise promote new competition in the hotel business. (A-383-1-91)

Sec. 60-7-8

Penalty for Violation:

In addition, any person found guilty in a court of competent jurisdiction of violating, disobeying, omitting, neglecting or refusing to comply with or resisting or opposing the enforcement of any provision of this Section, upon conviction thereof, shall be punished by a fine of not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) for the first offense, and not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00) for the second and each subsequent offense. Each day any violation of any provision of this Section shall continue to exist shall constitute a separate offense.

(Added by A-383-1-90)

SECTION 60-8

Municipal Telecommunications Tax

Sec. 60-8-1

Definitions: (amended by A-383-02-06)

As used in Section 60-8, the following terms shall have the following meanings:

- a. **Amount Paid** means the amount charged to the taxpayer's service address in the Village regardless of where such amount is billed or paid.
- b. **Department** means the Illinois Department of Revenue.
- c. **Gross Charge** means the amount paid for the act or privilege of originating or receiving telecommunications in the Village and for all services and equipment provided in connection therewith by a retailer, valued in money whether paid in money or otherwise, including cash, credits, services and property of every kind or nature, and shall be determined without any deduction on account of the cost of such telecommunications, the cost of the materials used, labor or service costs or any other expense whatsoever. In case credit is extended, the amount thereof shall be included only as and when paid. "Gross Charges" for private line service shall include charges imposed at each channel termination point within the Village that has imposed a tax under Section 60-8 and charges for the portion of the inter-office channels provided within the Village. Charges for that portion of the inter-office channel connecting 2 or more channel termination points, one or more of which is located within the jurisdictional boundary of the Village, shall be determined by the retailer by multiplying an amount equal to the total charge for the inter-office channel by a fraction, the numerator of which is the number of channel termination points that are located within the jurisdictional boundary of the Village and the denominator of which is the total number of channel termination points connected by the inter-office channel. However, "gross charge" shall not include any of the following:
 1. Any amounts added to a purchaser's bill because of a charge made pursuant to:
 - i. The tax imposed by this Ordinance;
 - ii. The tax imposed by the Telecommunications Excise Tax Act;
 - iii. The tax imposed by Section 4251 of the Internal Revenue Code;
 - iv. 911 surcharges, or ;
 - v. Charges added to customers bills pursuant to the provisions of Section 9-221 or 9-222 of the Public Utilities Act, as amended, or any similar charges added to customers' bills by retailers who are not subject to rate regulation by the Illinois Commerce Commission for the purpose of recovering any of the tax liabilities or other amounts specified in those provisions of the Public Utilities Act.
 2. Charges for a sent collect telecommunication received outside the Village.

3. Charges for leased time on equipment or charges for the storage of data or information for subsequent retrieval or the processing of data or information intended to change its form or content. Such equipment includes, but is not limited to the use of calculators, computers, data processing equipment, tabulating equipment or accounting equipment and also includes the usage of computers under a time-sharing agreement.
4. Charges for customer equipment, including such equipment that is leased or rented by the customer from any source, wherein such charges are disaggregated and separately identified from other charges.
5. Charges to business enterprises certified as exempt under Section 9-222.1 of the Public Utilities Act to the extent of such exemption and during the period of time specified by the Department of Commerce and Community Affairs.
6. Charges for telecommunications and all services and equipment provided in connection therewith between a parent corporation and its wholly owned subsidiaries or between wholly owned subsidiaries when the tax imposed under this Ordinance has already been paid to a retailer and only to the extent that the charges between the parent corporation and wholly owned subsidiaries or between wholly owned subsidiaries represent expense allocation between the corporations and not the generation of profit for the corporation rendering such service.
7. Bad debts "bad debt" means any portion of a debt that is related to a sale at retail for which gross charges are not otherwise deductible or excludable that has become worthless or uncollectible, as determined under applicable federal income tax standards; if the portion of the debt deemed to be bad is subsequently paid, the retailer shall report and pay the tax on that portion during the reporting period in which the payment is made.
8. Charges paid by inserting coins in coin-operated telecommunication devices.
9. Amounts paid by telecommunications retailers under the Telecommunications Infrastructure Maintenance Fee Act.
10. Charges for nontaxable services or telecommunications if:
 - i. Those charges are aggregated with other charges for telecommunications that are taxable.
 - ii. Those charges are not separately stated on the customer bill or invoice.
 - iii. The retailer can reasonably identify the nontaxable charges on the retailer's books and records kept in the regular course of business. If the nontaxable charges cannot reasonably be identified, the gross charge from the sale of both taxable and nontaxable services or telecommunications billed on a combined basis shall be attributed to the taxable services or telecommunications. The burden of proving nontaxable charges shall be on the retailer of the telecommunications.

- d. **Interstate telecommunications** means all telecommunications that either originate or terminate outside this State.
- e. **Intrastate telecommunications** means all telecommunications that originate and terminate within this State.
- f. **Person** means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, guardian, or other representative appointed by order of any court, the Federal and State governments, including State universities created by statute, or any city, town, county or other political subdivision of this State.
- g. **Purchase at retail** means the acquisition, consumption or use of telecommunications through a sale at retail.
- h. **Retailer** means and includes every person engaged in the business of making sales at retail as defined in this Section. The Department may, in its discretion, upon application, authorize the collection of the tax hereby imposed by any retailer not maintaining a place of business within this State, who, to the satisfaction of the Department, furnishes adequate security to insure collection and payment of the tax. Such retailer shall be issued, without charge, a permit to collect such tax. When so authorized, it shall be the duty of such retailer to collect the tax upon all of the gross charges for telecommunications in this State in the same manner and subject to the same requirements as a retailer maintaining a place of business within this state. The permit may be revoked by the Department at its discretion
- i. **Retailer maintaining a place of business in this State**, or any like term, means and includes any retailer having or maintaining within this State, directly or by a subsidiary, an office, distribution facilities, transmission facilities, sales office, warehouse or other place of business, or any agent or other representative operating within this State under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporality, or whether such retailer or subsidiary is licensed to do business in this State.
- j. **Sale at retail** means the transmitting, supplying or furnishing of telecommunications and all services and equipment provided in connection therewith for a consideration, to persons other than the Federal and State governments, and State universities created by statute and other than between a parent corporation and its wholly owned subsidiaries or between wholly owned subsidiaries for their use or consumptions and not for resale.
- k. **Service address** means the location of telecommunications equipment from which telecommunications services are originated or at which telecommunications services are received by a taxpayer. In the event this may not be a defined location, as in the case of mobile phones, paging systems, and maritime systems, service address means the customer's place of primary use as defined in the Mobile Telecommunications Sourcing Conformity Act. For air-to-ground systems and the like, "service address" shall mean the location of a taxpayer's primary use of the telecommunications equipment as defined by telephone number, authorization code, or location in Illinois where bills are sent.

- I. **Taxpayer** means a person who individually or through his or her agents, employees, or permittees engages in the act or privilege of originating or receiving telecommunications in a municipality and who incurs a tax liability as authorized by the Ordinance.

- m. **Telecommunications**, in addition to the meaning ordinarily and popularly ascribed to it, includes, without limitation, messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite, or similar facilities. As used in this Ordinance, "private line" means a dedicated non-traffic sensitive service for a single customer, that entitles the customer to exclusive or priority use of a communications channel or group of channels, from one or more specified locations to one or more other specified locations. The definition of "telecommunications" shall not include value added services in which computer processing applications are used to act on the form, content, code, and protocol of the information for purposes other than transmission. "Telecommunications" shall not include purchases of telecommunications by a telecommunications service provider for use as a component part of the service provided by such provider to the ultimate retail consumer who originates or terminates the taxable end-to-end communications. Carrier access charges, right of access charges, charges for use of inter-company facilities, and all telecommunications resold in the subsequent provision of, used as a component of, or integrated into, end-to-end telecommunications service shall be non-taxable as sales for resale. Prepaid telephone calling arrangements shall not be considered "telecommunications" subject to the tax imposed under this Ordinance. For purposes of this Section, "prepaid telephone calling arrangements" means that term as defined in Section 2-27 of the Retailer's Occupation Tax Act.

Sec. 60-8-2

Simplified Municipal Telecommunications Tax Imposed. (amended by A-383-02-06)

A tax is hereby imposed upon any and all the following acts or privileges:

- a. The act or privilege of originating in the Village or receiving in the Village intrastate telecommunications by a person at a rate of 6% of the gross charge for such telecommunications purchased at retail from a retailer. To prevent actual multi-municipal taxation of the act or privilege that is subject to taxation under this subsection, any taxpayer, upon proof that the taxpayer has paid a tax in another municipality on that event, shall be allowed a credit against any tax enacted pursuant to or authorized by this Section to the extent of the amount of the tax properly due and paid in the Village that was not previously allowed as a credit against any other municipal tax.

- b. The act or privilege of originating in the Village or receiving in the Village interstate telecommunications by a person at a rate of 6% of the gross charge for such telecommunications purchased at retail from a retailer. To prevent actual multi-state or multi-municipal taxation of the act or privilege that is subject to taxation under this subsection, and taxpayer, upon proof that the taxpayer has paid a tax in another state or municipality in this State on such event, shall be allowed a credit against any tax enacted pursuant to or authorized by this Section to the extent of the amount of such tax properly due and paid in such other state or such tax properly due and paid in a municipality in this State which was not previously allowed as a credit against any other

state or local tax in this State.

- c. The tax imposed by this Ordinance is not imposed on such act or privilege to the extent such act or privilege may not, under the Constitution and statutes of the United States, be made the subject of taxation by the Village.

Sec. 60-8-3

Collection of Tax by Retailers.

The tax hereby imposed shall be collected and enforced by the Department of Revenue of the State of Illinois. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this ordinance. The Illinois Department of Revenue will in turn remit the tax collected from the taxpayers to the Village.

Sec. 60-8-4

Filing Returns and Remittance by Retailers

On or before the last day of each calendar month, every retailer maintaining a place of business in this state and every retailer authorized by the Illinois Department of Revenue to collect the tax imposed by Subsection 60-8-2 shall file with the Illinois Department of Revenue a remittance return and remit all applicable tax for the preceding calendar month. The return shall be filed on a form prescribed by the Illinois Department of Revenue

Sec. 60-8-5

Registration

Every retailer maintaining a place of business in this state shall register with the Illinois Department of Revenue within thirty (30) days after the effective date of Subsections 60-8-1 through 60-8-10 or the date of becoming such a retailer, whichever is later.

Sec. 60-8-6

Obligation of Taxpayers to File Returns and Pay Tax

- A. If a retailer fails to collect the tax imposed by Subsection 60-8-2 from a taxpayer, as required by Subsection 60-8-3, then the taxpayer shall pay the tax directly to the Illinois Department of Revenue.
- B. On or before the last day of each calendar month, every taxpayer that has not paid the tax imposed by Subsection 60-8-2 to a retailer shall file with the Illinois Department of Revenue a tax return and pay the tax upon the gross charges the taxpayer paid to the retailer during the preceding calendar month. The return shall be filed on a form prescribed by the State, containing such information as the Illinois Department of Revenue may reasonably require.

Sec. 60-8-7

Resale Numbers

- A. If a person who originates or receives telecommunications in the Village claims to be a reseller of telecommunications, that person shall apply to the Illinois Department of Revenue for a resale number. .
- B. Upon approval of the application, the Illinois Department of Revenue shall assign a resale number to the applicant and shall certify the number to the applicant.
- C. The Illinois Department of Revenue may cancel the resale number of any person if the number: (1) was obtained through misrepresentation, (2) is used to originate or receive telecommunications tax-free when such telecommunications are not for resale or (3) is

no longer necessary or no longer applies because the person has discontinued making resales.

- D. The act or privilege of originating or receiving telecommunications in the Village shall not be made tax-free on the ground of being a sale for resale unless the person has an active resale number issued by the Illinois Department of Revenue and furnishes that number to the retailer in connection with certifying to the retailer that any sale to that person is nontaxable as a sale for resale.

Sec. 60-8-8

Maintaining Books and Records

Every retailer maintaining a place of business in this state, every retailer authorized by the Illinois Department of Revenue to collect the tax imposed by Subsection 60-8-2 and every taxpayer required by Subsection 60-8-6 to pay the tax directly to the Illinois Department of Revenue shall keep accurate books and records of its business or activity, including original source documents and books of entry denoting the transactions that gave rise, or may have given rise, to any tax liability or exemption. All such books and records shall be kept in the English language and, at all times during business hours of the day, shall be subject to and available for inspection by the Village and the Illinois Department of Revenue.

Sec. 60-8-9

Disposition of Collected Funds

Any and all taxes collected pursuant to Subsections 60-8-1 through 60-8-10 are to be collected and deposited into the Corporate Fund within the Village for general corporate purposes.

Sec. 60-8-10

Severability

If any provision of Subsections 60-8-1 through 60-8-9, or the application of any provision thereof, is held unconstitutional or otherwise invalid, such occurrence shall not affect other provisions of said Subsections, or their application, that can be given effect without the unconstitutional or invalid provision or its application. Each unconstitutional or invalid provision, or application of such provision, is severable, unless otherwise provided. In particular, if Subsection (A) (2) of Subsection 60-8-2 is declared unconstitutional or otherwise invalid, the tax imposed under Subsection (A) (1) of Subsection 60-8-2 shall remain in full force and effect.

Section 60-8 Amended by A-383-01-06

SECTION 60-9

Amusement Tax

Sec. 60-9-1

As used in this Section 60-9 the following terms shall have the following meaning unless the context clearly requires a different meaning:

- a. "Amusement" means any of the following places of amusement, in the Village: 1) theatrical, dramatic, musical, or other types of concerts, or spectacular performance or show, or motion picture show, or game, sport or contest, or similar exhibition for public entertainment, 2) various amusement, entertainment or recreational activities, in which a person can participate, e.g. bowling, pool, billiards, video and electronic gaming, amusement rides and games, athletic contest, sport or game, carnival, nightclub/dancing and similar activities, including lessons or demonstrations of any of the above, and 3) paid video programming. (amended by A-383-02-12)
- b. "Person" means any natural person, trustee, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society, or any group of individuals acting as a unit, whether mutual cooperative, fraternal, or otherwise. Whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

Sec. 60-9-2

Tax Imposed

- a. A tax is hereby levied and imposed for amusements within the Village, at the rate of 5 percent (5%) of upon all gross receipts received for all amusement activities, including the purchase price of a ticket of admission, or the charges or fees imposed, on or for each person entering the premises of a place of amusement for the purpose of witnessing, viewing or participating in the amusement. Gross receipts will include all fees or charges imposed for participating in, witnessing or using any amusement or entertainment, including admission fees, ticket prices, use charges, rent, rental, cover charges or service charges. The tax herein levied shall be in addition to any and all other taxes. (amended by A-383-02-12)
- b. The ultimate incidence of and liability for payment of said tax shall be borne by the owners of places which provide amusement activities, who can pass the tax along to the participant or user of the entertainment or activity, or to the ticket user or purchaser. (amended by A-383-02-12)
- c. The tax hereby levied and imposed shall not apply to or be imposed upon the purchase price of tickets for those persons witnessing, viewing or participating in any amusement, the proceeds of which inure exclusively to the benefit of religious, charitable or educational institutions or organizations, or not-for-profit entities duly qualified under the laws of the State of Illinois.

Sec. 60-9-3

Payment and Collection of Tax.

The owner, manager, licensee or operator of each amusement shall bear, jointly and severally, the duty to pay this tax based on the gross receipts for all amusement activities. Said owner,

manager, licensee or operator may collect the tax from each participant or user of the entertainment or activity, or from each ticket user or purchaser. Every person required to collect the tax levied by this Section 60-9 may secure said tax from the participant or user of the entertainment or activity, or by the ticket user or purchaser at the time that he collects the price or charge for the ticket of admission or for the privilege or right to participate in the entertainment or activity, whether as a general admission fee or on a price per activity or "games played" basis. Whenever suitable, the amount of the tax shall be shown separately on each ticket of admission, or receipt paid per activity or game played, or the ticket or receipt shall indicate that the purchase price, fee or charge includes local taxes; provided, however, in no event shall tickets of admission printed prior to the effective date of this Section 60-9 be required to separately show the tax hereby imposed. The tax shall be paid to the Village Treasurer under procedures prescribed by the Village Treasurer and as otherwise provided by this Section 60-9. (amended by A-383-02-12)

Sec. 60-9-4

Administration and Enforcement.

The Village Treasurer or his or her designated agent is designated as the administration and enforcement officer of the tax hereby imposed on behalf of the Village. It shall be the responsibility and duty of the Village Treasurer or his or her designated agent to collect all amounts due the Village from the owners, managers, licensees and operators of amusements in the Village. A sworn monthly admission, charges and/or fees tax return, on a calendar month basis, shall be filed by each owner, manager, licensee or operator of each amusement in the Village with the Village Treasurer or his or her designated agent, regardless of whether there is any tax due for the month covered by the return, on forms prescribed by the Treasurer, showing the gross receipts from the amusement and the number of admission tickets sold and issued, and charges or fees imposed for participating in the activity or games played, the purchase price or charges thereof and the tax imposed, if any. Said returns are to be filed by the last day of the month following the month covered by said return. The tax herein imposed due and owing shall accompany the return and shall likewise be due as of the last day of the month following the month covered by said return.

(amended by A-383-02-12)

The Village Treasurer or his or her designated agent, may enter the premises of any amusement for the purposes of inspection and examination of its books and records for the proper administration of this Section 60-9, and for the enforcement of the collection of the tax hereby imposed. It is unlawful for any person to prevent, hinder or interfere with the Village Treasurer or his or her designated agent in the discharge of his duties hereunder. It shall be the duty of every owner, manager, licensee or operator of any amusement to keep accurate and complete books and records, containing all information necessary for the collection of the tax herein imposed, to which the Village Treasurer or his or her designated agent shall at all times have full access, which records shall include a daily sheet showing: (a) the number of tickets of admission issued or fees or charges imposed, during the twenty four hour period, and (b) the actual amusement tax receipts collected for the date in question, and (c) gross receipts for the place of amusement.

(amended by A-383-02-12)

Sec. 60-9-5

Suit for Collection; Revocation of License.

Whenever any person shall fail to pay any taxes herein provided, or when any owner, manager, licensee or operator of an amusement in the Village shall fail to collect the tax hereby imposed from any person who has the ultimate liability for payment of the same, the Village Attorney shall, upon request of the Village, bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction. If the Village President, after a

hearing held by or for him or her, shall find that any amusement owner, manager, licensee or operator has willfully evaded his responsibility to collect the tax imposed by this Section 60-9, the Village President may suspend or revoke all Village licenses, included but not limited to any liquor license issued to and held by such person. Said person shall have an opportunity to be heard at such hearing, to be held not less than five (5) days after notice is given of the time and place thereof, addressed to him at his last known place of business. Pending notice, hearing and finding, any license of which such person may be possessed may be temporarily suspended by the Village President. Any suspension or conviction resulting from such hearing shall not relieve or discharge any civil liability for nonpayment of the tax due.

Sec. 60-9-6

Interest and Penalties.

In the event of failure by any amusement owner, manager, licensee or operator to collect and pay to the Village Treasurer the tax required hereunder within ten (10) days after the same shall be due, a penalty of ten percent (10%) of the tax due shall be assessed. In addition, interest shall accumulate and be due upon said tax and penalty amount at the rate of one percent (1%) per month commencing as of the first day of the month following the month for which the tax was to have been collected until the tax, penalty and interest are paid by any amusement owner, manager, licensee or operator who failed to collect and remit the tax imposed by this Section 60-9 on a timely basis.

Sec. 60-9-7

Disposition of Proceeds of Tax.

All proceeds resulting from the imposition of the tax under this Section 60-9, including interest and penalties, shall be paid into the Treasury of the Village and shall be credited to and deposited in the general fund of the Village.

Sec. 60-9-8

Penalty for Violation.

In addition, any person found guilty in a court of competent jurisdiction of violating, disobeying, omitting, neglecting or refusing to comply with or resisting or opposing the enforcement of any provision of this Section 60-9, upon conviction thereof, shall be punished by a fine of not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) for the first offense, and not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00) for the second and each subsequent offense. Each day any violation of any provision of this Section 60-9 shall continue to exist shall constitute a separate offense.

Sec. 60-9-9

If any provision of this Section 60-9, or the application thereof to any person or circumstance, is held invalid, the remainder of this Section 60-9 and the application of such provisions to other persons or circumstances shall not be affected thereby.

(Section 60-9 added by A-383-1-97)

SECTION 60-10

Municipal Telecommunications Infrastructure Maintenance Tax

This Section was repealed by Ordinance A-383-01-06

SECTION 60-11

Electric Utility Tax

Sec. 60-11-1

Definitions.

For the purposes of this subsection, the following definitions apply unless the context clearly indicates or requires a different meaning:

Village means the Village of Burr Ridge

Person means any natural, individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, limited liability company, municipal corporation, the State or any of its political subdivisions, any State university created by statute, or a receiver, trustee, conservator or other representative appointed by order of any court.

Person maintaining a place of business in this State means any person having or maintaining within this State, directly or by a subsidiary or other affiliate, an office, generation facility, distribution facility, transmission facility, sales office or other place of business, or any employee, agent, or other representative operating within this State under the authority of the person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in this State permanently or temporarily or whether such person, subsidiary or other affiliate is licensed or qualified to do business in this State.

Purchase at retail means any acquisition of electricity by a purchaser for purposes of use or consumption, and not for resale, but shall not include the use of electricity by a public utility, as defined in Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2), directly in the generation, production, transmission, delivery or sale of electricity.

Purchaser means any person who uses or consumes, within the corporate limits of the Village, electricity acquired in a purchase at retail.

Tax collector means the person delivering electricity to the purchaser.

Sec. 60-11-2

Tax Imposed.

Pursuant to Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2) and any and all other applicable authority, a tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the Village at the following rates, calculated on a monthly basis for each purchaser:

- (a) For the first 2,000 kilowatt-hours used or consumed in a month; 0.536 cents per kilowatt-hour;
- (b) For the next 48,000 kilowatt-hours used or consumed in a month; 0.419 cents per kilowatt-hour;
- (c) For the next 50,000 kilowatt-hours used or consumed in a month; 0.311 cents per kilowatt-hour;

- (d) For the next 400,000 kilowatt-hours used or consumed in a month; 0.309 cents per kilowatt-hour;
- (e) For the next 500,000 kilowatt-hours used or consumed in a month; 0.308 cents per kilowatt-hour;
- (f) For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.307 cents per kilowatt-hour;
- (g) For the next 2,000,000 kilowatt-hours used or consumed in a month; 0.250 cents per kilowatt-hour;
- (h) For the next 5,000,000 kilowatt-hours used or consumed in a month; 0.200 cents per kilowatt-hour;
- (i) For the next 10,000,000 kilowatt-hours used or consumed in a month; 0.150 cents per kilowatt-hour;
- (j) For all electricity consumed in excess of 20,000,000 kilowatt-hours in a month; 0.100 cents per kilowatt-hour;

This tax is in addition to all taxes, fees and other revenue measures imposed by the Village, the State of Illinois or any other political subdivision of the State.

Sec. 60-11-3

Exception.

Notwithstanding any other provision of this Section 60-11, the tax shall not be imposed if and to the extent that imposition or collection of the tax would violate the Constitution or Statutes of the United States or the Constitution or Statutes of the State of Illinois.

Sec. 60-11-4

Dates of Imposition.

The tax shall be imposed with respect to the use or consumption of electricity by residential customers beginning with the first bill issued on or after September 1, 1998; and with respect to the use or consumption of electricity by nonresidential customers beginning with the first bill issued to such customers for delivery services in accordance with Section 16-104 of the Public Utilities Act (220 ILCS 5/16-104), or the first bill issued to such customers on or after January 1, 2001, whichever issuance occurs sooner.

Sec. 60-11-5

Collection of Taxes.

- A. Subject to the provision of Section 60-11-7 regarding the delivery of electricity to resellers, the tax imposed under this Section 60-11 shall be collected from purchasers by the person maintaining a place of business in this State who delivers electricity to such purchasers. This tax shall constitute a debt of the purchaser to the person who delivers the electricity to the purchaser and is recoverable at the same time and in the same manner as the original charge for delivering the electricity.
- B. Any tax required to be collected by this Section 60-11, and any tax in fact collected, shall constitute a debt owed to the Village by the person delivering the electricity, provided, that the person delivering electricity shall be allowed credit for such tax related

to deliveries of electricity the charges for which are written off as uncollectible, and provided further, that if such charges are thereafter collected, the delivering supplier shall be obligated to remit such tax.

- C. Persons delivering electricity shall collect the tax from the purchaser by adding such tax to the gross charge for delivering the electricity. Persons delivering electricity shall also be authorized to add to such gross charge an amount equal to three percent (3%) of the tax they collect to reimburse them for their expenses incurred in keeping records, billing customers, preparing for filing returns, remitting the tax and supplying data to the Village upon request. For purposes of this Section 60-11, any partial payment of a billed amount not specifically identified by the purchaser shall be deemed to be for the delivery of electricity.

Sec. 60-11-6

Tax Remittance And Return.

- A. Every tax collector shall on a monthly basis file a return in a form prescribed by the Village's Director of Finance. The return and accompanying remittance shall be due on or before the last day of the month following the month during which the tax is collected.
- B. If the person delivering electricity fails to collect the tax from the purchaser herein, then the purchaser shall file a return in a form prescribed by the Village's Director of Finance and pay the tax directly to the Village on or before the last day of the month following the month during which the electricity is used or consumed.

Sec. 60-11-7

Resales.

- A. Electricity that is delivered to a person in this Village shall be considered to be for use and consumption by that person unless the person receiving the electricity has an active resale number issued by the Village and furnishes that number to the person who delivers the electricity, and certifies to that person that the sale is either entirely or partially nontaxable as a sale for resale.
- B. If a person who receives electricity in the Village claims to be an authorized reseller of electricity, that person shall apply to Village for a resale number. The applicant shall state facts showing why it is not liable for the tax imposed by this Section 60-11 on any purchases of electricity and shall furnish such additional information as the Village may reasonably require.
- C. Upon approval of the application, Village shall assign a resale number to the applicant and shall certify the number to the applicant.
- D. The Village may cancel the resale number of any person if the person fails to pay any tax payable under this Section 60-11 for electricity used or consumed by the person, or if the number: (1) was obtained through misrepresentation; or (2) is no longer necessary because the person has discontinued making resales.
- E. (1) If a reseller has acquired electricity partly for use or consumption and partly for resale, the reseller shall pay the tax imposed by this Section 60-11 directly to the Village pursuant to Section 60-11-6 herein on the amount of electricity that the reseller uses or consumes, and shall collect the tax pursuant to 60-11-5 herein and remit the tax

pursuant to Section 60-11-6 herein on the amount of electricity delivered by the reseller to a purchaser.

(2) Any person who delivers electricity to a reseller having an active resale number and complying with all other conditions of this section shall be excused from collecting and remitting the tax on any portion of the electricity delivered to the reseller, provided that the person reports to the Village the total amount of electricity delivered to the reseller, and such other information that the Village may reasonably require.

Sec. 60-11-8

Books and Records.

Every tax collector, and every taxpayer required to pay the tax imposed by this Section 60-11 shall keep accurate books and records of its business or activity, including contemporaneous books and records denoting the transactions that gave rise, or may have given rise, to any tax liability under this Section 60-11. The books and records shall be subject to and available for inspection at all times during business hours of the day.

Sec. 60-11-9

Credits and Refunds.

Notwithstanding any other provision of this Section 60-11, in order to permit sound fiscal planning and budgeting by the Village, no person shall be entitled to a refund of, or credit for, a tax imposed under this Section 60-11 unless the person files a claim for refund or credit within one (1) year after the date on which the tax was paid or remitted.

(Section 60-11 added by A-383-1-98)

SECTION 60-12

Local Government Taxpayers' Bill of Rights Ordinance

Sec. 60-12-1

Scope; Application

The provisions of this ordinance shall apply to the Village's procedures in connection with the collection and administration of all of the Village's locally imposed and administered taxes. This ordinance shall be liberally construed and administered to supplement all of the Village's tax ordinances. To the extent that any Village tax ordinance is in conflict with or inconsistent with this ordinance, this ordinance shall be controlling.

Sec. 60-12-2

Definitions

The words or terms set forth below shall have the meaning ascribed to them as follows:

Act The "Local Government Taxpayers' Bill of Rights Act."

Code The Burr Ridge Village Code, as amended.

Corporate Authorities The President and Board of Trustees of the Village of Burr Ridge.

Locally imposed and administered tax or tax. Any pecuniary burden imposed by the Village on individuals or entities to support the Village's municipal government operations that is not a permit or other fee (excepting the Infrastructure Maintenance Fee), is not collected or administered by a department or agency of the State of Illinois, or is not a tax on real property under the Illinois Property Tax Code (35 ILCS 200/1-1 et seq.), including, but not limited to any of the following taxes that may now, or in the future, be collected or administered by this Village:

- (1) Gas Utility Tax (Section 60-6 of the Code)
- (2) Electric Utility Tax (Section 60-11 of the Code)
- (3) E-911Tax (Ordinances 615, A-615-1-89 and A-615-2-89))
- (4) Infrastructure Maintenance Fee (Section 60-10 of the Code)
- (5) Municipal Automobile Rental Occupation Tax (Section 60-1of the Code)
- (6) Municipal Automobile Rental Use Tax (Section 60-2 of the Code)
- (7) Telecommunications Tax (Section 60-8 of the Code)

Local tax administrator or Auditor. The **Village Treasurer or the Village Treasurer's** designee, who is charged with the administration and collection of the locally imposed and administered taxes. The local tax administrator shall have the authority to implement the terms of this ordinance to give full effect to this ordinance.

Village. The Village of Burr Ridge, Illinois.

Notice. Each audit notice, collection notice or other similar notice or communication in connection with each of the Village's locally imposed and administered taxes.

Tax Ordinance. Each ordinance adopted by the Village that imposes any locally imposed and administered tax.

Taxpayer. Any person required to pay any locally imposed and administered tax and generally includes the person upon whom the legal incidence of such tax is placed and with respect to consumer taxes, this term includes the business or entity required to collect and pay the locally imposed and administered tax to the Village.

Sec. 60-12-3

Notices

Unless otherwise provided, whenever notice is required to be given, the notice is to be in writing and mailed not less than seven (7) calendar days or delivered not less than five (5) calendar days prior to the day fixed for any applicable hearing, audit or other scheduled act of the local tax administrator. Any notice may be sent by the local tax administrator as follows:

- (1) First Class United States mail or express mail or overnight mail, addressed to the persons concerned at the persons' last known address; or
- (2) Personal service or delivery.

Sec. 60-12-4

Payment; Interest and Penalties

Notwithstanding any provision in this Code to the contrary, any payment or remittance designated by a taxpayer as payment of a particular tax liability shall be applied to that taxpayer's liabilities pertaining to the particular tax as follows: (1) first to the interest accrued on outstanding tax liabilities; (2) second to the outstanding tax liability; (3) third to any penalties due on the outstanding tax liabilities; and (4) fourth to current tax liabilities.

- (A) Late Payment: Any notice, payment, remittance or other filing required to be made to the Village pursuant to any tax ordinance shall be considered late unless it is physically received by the Village on or before the due date.
- (B) Interest on Overdue Payments: In the event a determination has been made that a tax is due and owing, through audit, assessment or other bill sent, the tax must be paid within the time frame otherwise indicated. Notwithstanding any provision in this Code to the contrary, any tax not paid on the date due shall accrue interest at the rate of one and one-half percent (1.5%) per month of the amount due for each month or part of a month the tax remains unpaid.
- (C) Late Filing and Payment Penalties: If a tax return is not filed within the time and manner provided by the controlling tax ordinance, the following penalties shall apply:
 - 1) A late filing penalty of five percent (5%) of the amount of tax due shall be charged against any taxpayer whose tax payment is not made on or before the date the tax is due.
 - (2) A late payment penalty of five percent (5%) of the tax due shall be charged against any taxpayer whose tax report or return is not filed on or before the date said tax report or return is due.
 - (3) A failure to file penalty of twenty-five percent (25%) of the amount of tax due for the period in which a tax report or return is required to be filed shall be charged against any taxpayer who fails to file, before the date that a

determination of tax deficiency or tax liability is issued, a report or return for that period.

- (4) The penalties set forth in subsections (1) and (2) above shall not apply in the event the Village imposes the penalty set forth in subsection (3) above.
- (5) Any late filing penalty, late payment penalty or failure to file penalty may be abated by the local tax administrator if reasonable case for nonpayment or failure to file is shown.

Sec. 60-12-5

Credits and Refunds

Notwithstanding any provision in this Code to the contrary, taxpayers may, in writing, claim a credit or refund for the payment of taxes, interest or penalties paid in error for up to one (1) year after the end of the calendar year in which payment in error was made. The Village shall not grant a credit or refund of locally imposed and administered taxes, interest, or penalties to a person who has not paid the amounts directly to the Village. The Village shall not refund or credit any taxes voluntarily paid without written protest at the time of payment in the event that a locally imposed and administered tax is declared invalid or unconstitutional by a court of competent jurisdiction. However, a taxpayer shall not be deemed to have paid the tax voluntarily if the taxpayer lacked knowledge of the facts upon which to protest the taxes at the time of payment or if the taxpayer paid the taxes under duress.

- (A) Procedure: The procedure for claiming a credit or refund of locally imposed and administered taxes, interest or penalties paid in error shall be as follows:
 - (1) the taxpayer shall submit to the local tax administrator, in writing, a claim for credit or refund together with a statement specifying:
 - (a) the name of tax at issue;
 - (b) the tax period at issue;
 - (c) the date of the tax payment at issue and a copy of the canceled check or receipt for the payment; and
 - (d) the taxpayer's calculation of the refund or credit, accompanied by an amended or revised tax return, in connection with the claim.
 - (2) Within forty-five (45) days of the receipt by the local tax administrator of any claim for a refund or credit, the local tax administrator shall either:
 - (a) grant the claim; or
 - (b) deny the claim, in whole or in part, together with a statement as to the reason for the denial or the partial grant and denial.
- (B) In the event the local tax administrator grants, in whole or in part, any refund or credit, the tax amounts paid in error shall be returned to the taxpayer plus interest at the annual rate of five percent (5%); provided, however, that there shall be no refund and

only a credit given in the event the taxpayer owes any monies to the Village until such obligation is fully satisfied.

Sec. 60-12-6

Audit Procedures

- (A) A request for a proposed audit in regard to any tax shall comply with the notice requirements of this ordinance. A notice of audit shall contain the following information: (1) the tax at issue; (2) the time period of the audit; and (3) a brief description of the books and records to be made available for the auditor.
- (B) **Audit:** Any audit shall be conducted during normal business hours on the date set forth in the notice, unless the taxpayer and the local tax administrator agreed to some other convenient date and time. If the audit date and time are not agreeable to the taxpayer, another date and time may be requested by the taxpayer within forty-five (45) days of the date of the initially designated audit date, as approved in writing by the local tax administrator, that is convenient to the taxpayer and the auditor.
- (C) **Overpayments; Misdirected Payments:** If an audit determines there has been an overpayment of a tax, written notice of the amount of overpayment shall be given to the taxpayer within forty-five (45) days of the Village's determination of the amount of overpayment. In the event a tax payment was submitted to the incorrect local governmental entity, the local tax administrator shall notify the taxpayer and the local governmental entity imposing such tax.
- (D) **Record keeping; Duty of Taxpayer:** Every taxpayer shall keep accurate books and records of the taxpayer's business or activities, including original source documents and books of entry denoting the transactions which had given rise or may have given rise to any tax liability, exemption or deduction. All books shall be kept in the English language and shall be subject to and available for inspection by the Village. It is the duty and responsibility of every taxpayer to make available its books and records for audit inspections by the Village. If the taxpayer fails to provide the documents necessary for audit within the time provided, the local tax administrator may issue a tax determination and assessment based on the tax administrator's determination of the best estimate of the taxpayer's tax liability.

Sec. 60-12-7

Determination of Tax Liability

The Village, through the local tax administrator, shall review all tax returns in a prompt and timely manner and inform taxpayers of any amounts due and owing. The taxpayer shall have forty-five (45) days after receiving notice of the reviewed tax returns to make any request for refund, credit or provide any tax still due and owing.

- (A) **Collection of Taxes:** The local tax administrator shall send a notice of determination and assessment of tax liability to a taxpayer by registered or certified mail no more than four (4) years after the end of the calendar year for which the tax return for the applicable period was filed or for the calendar year in which the tax return for the applicable period was due, whichever occurs later. In the event any tax return is not filed or if during any four (4) year period for which a notice of tax determination and assessment may be issued by the Village, the tax paid was less than seventy-five percent (75%) of the tax due, a notice of determination or assessment of tax liability may be sent no more than six (6) years after the end of the calendar year in which return for the applicable period

was due or end of the calendar year in which the return for the applicable period was filed. All notices of determination or assessment of tax liability shall include the following information:

- (1) the reason for and amount of the tax liability or assessment;
 - (2) the procedures for appeal; and
 - (3) information regarding the right of the Village to audit the taxpayer's books and records for a particular time period and the obligations of the Village during the audit, appeal, refund and collection process.
- (B) Fraud: There shall be no time limitation on the Village's ability to collect a tax in the event a fraudulent tax return was filed by the taxpayer.

Sec. 60-12-8

Appeal and Hearing

- (A) Protest; Petition for Hearing: A taxpayer who receives written notice from the local tax administrator of a determination of tax due or assessment may file with the local tax administrator a written protest and petition for hearing, setting forth the basis of the taxpayer's request for a hearing. The written protest and petition for hearing must be filed with the local tax administrator within forty-five (45) days of receipt of the written notice of the tax determination and assessment. If a timely written notice and petition for hearing is filed, the local tax administrator shall select a date, time and place for hearing that is within forty-five (45) days of receipt of the written protest and petition for hearing and shall give written notice of the hearing to the taxpayer. If a written protest and petition for hearing is not filed within the forty-five (45) day filing period, the tax determination, audit or assessment shall become a final bill due and owing without further notice.
- (1) Extension of Time: Upon the showing of reasonable cause by the taxpayer and the full payment of the amount of contested tax liability plus accrued interest due as of the due date of the tax, the local tax administrator shall extend the forty-five (45) day period time for filing an appeal after a determination of liability has been issued for up to an additional forty-five (45) day period.
- (B) Hearing: Whenever a taxpayer has filed a timely written protest and petition for hearing under this section, the local tax administrator shall conduct a hearing regarding any appeal on the date scheduled by the local tax administrator, unless the taxpayer requests and is granted by the local tax administrator an extension of the hearing to a later date convenient to all parties. No continuances shall be granted except in cases where a continuance is absolutely necessary to protect the rights of the taxpayer. Lack of preparation shall not be grounds for a continuance. Any continuance granted by the local tax administrator shall not extend the hearing date beyond forty-five (45) days after the initial set hearing date. At the hearing the local tax administrator shall preside and shall hear testimony and accept any evidence relevant to the tax determination, audit or assessment. The strict rules of evidence applicable to judicial proceedings shall not apply at the hearing. At the conclusion of the hearing, the local tax administrator shall make a written determination on the basis of the evidence presented at the hearing. The taxpayer shall be provided with a copy of the written decision.

Sec. 60-12-9**Installment Contracts**

The Village may enter into an installment contract with the taxpayer for the payment of taxes under the controlling tax ordinance. Any installment contract so entered shall not be cancelled unless the taxpayer fails to pay any amount due and owing and then fails to cure the delinquency in the time period provided for below. Upon written notice by the local tax administrator that the payment is thirty (30) days delinquent, the taxpayer shall have fifteen (15) days to cure any delinquency. If the taxpayer fails to cure the delinquency within the fifteen (15) day period or fails to demonstrate good faith in restructuring the installment contract with the local administrator, the installment contract shall be cancelled without further notice to the taxpayer and any unpaid tax shall be immediately due and owing.

Sec. 60-12-10**Voluntary Disclosure**

A taxpayer who has not received a written notice of an audit, determination of tax liability or assessment, may seek disclosure of tax liability by filing a written application with the local tax administrator for a voluntary disclosure of the taxpayer's liability pertaining to a particular tax. A taxpayer filing such an application must agree to pay, before the filing date of the application, the amount of tax due plus one percent (1%) interest per month, for all periods prior to the filing of the application, but not more than four (4) years before the date of filing the application. Except for the amount of tax and interest due under this section, a taxpayer filing a valid voluntary disclosure request may not be liable for any additional tax, interest, or penalty for any period before the date the application was filed. If the taxpayer incorrectly determined and underpaid the amount of tax due, the taxpayer is liable for the underpaid tax along with applicable interest on the underpaid tax, unless the underpayment was the result of fraud on the part of the taxpayer, in which case the application shall be deemed invalid and void. The payment of tax and interest must be made by no later than ninety (90) days after the filing of the voluntary disclosure application or the date agreed to by the local tax administrator. However, any additional amounts owed as a result of an underpayment of tax and interest previously paid under this section must be paid within ninety (90) days after a final determination and the exhaustion of all appeals of the additional amount owed or the date agreed to by the local tax administrator, whichever is longer.

Sec. 60-12-11**Publication of Tax Ordinances**

Any locally administered tax ordinance shall be published in accordance with the publishing requirements of State law (65 ILCS 5/1-2-4). The posting of a tax ordinance on the Internet shall satisfy the above publication requirements. Copies of all tax ordinances shall be made available to the public upon request at the Village Clerk's office.

Sec. 60-12-12**Liens**

In the first month of each calendar year, the local tax administrator shall cause all liens filed against taxpayers for unpaid taxes to be reviewed. Upon a determination by the local tax administrator that the lien is valid, the lien shall remain in full force and effect. If the lien is determined to be improper, the local tax administrator shall:

- (1) timely remove the lien at the Village's expense;
- (2) correct the taxpayer's credit record; and

(3) correct any public disclosure of the improperly imposed lien.

Sec. 60-12-13

Criminal Penalties

Criminal penalties shall not be imposed on any taxpayer for non-compliance with the provisions of a Village tax unless the non-compliance is the result of willful or fraudulent disregard of the Village tax ordinances.

(Section 60-12 added by A-383-1-01)

SECTION 60-13

9-1-1 Emergency Telephone System Surcharges

Sec. 60-13-1

Definitions

For the purposes of this section, the following definitions apply unless the context clearly indicates or requires a different meaning.

Network Connection means the number of voice grade communication channels directly between a subscriber and a telecommunications carrier's public switched network without the intervention of any other telecommunications carriers switched network which would be required to carry the subscriber's inter-premises traffic.

Transmitting Messages shall have the meaning ascribed to the term in Section 8-11-2 of the Illinois Municipal Code.

Telecommunications Carrier means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, municipal corporation or political subdivision of this State, or a receiver, trustee, conservator or other representative appointed by order of any court engaged in the business of transmitting messages by means of electricity.

Sec. 60-13-2

Tax Imposed.

- A. A surcharge of 60 cents per network connection is hereby levied and imposed on telecommunications carriers operating in the Village of Burr Ridge.
- B. The surcharge shall be added to each monthly telephone or telecommunications bill.

Sec. 60-13-3

Payment and Collection of Tax.

- A. The Village Clerk shall provide any telecommunications carriers subject to the surcharge with a certified list of those network connections assigned to the Village of Burr Ridge to be exempt from imposition of the surcharge. The certified list may be revised by the Village on 30 days prior written notice provided to the telecommunications carriers.
- B. The surcharge shall be imposed on the first day of the month following the expiration of 90 days from the date the Village Clerk certifies to any of the telecommunication carriers who are subject to the surcharge that the referendum on imposition of the surcharge has passed and the amount of the surcharge.
- C. Every telecommunication carrier shall remit to the Village the amount of surcharge due and owing for each calendar month within 30 days following expiration of each month to which the surcharge applies, net of any network or other "9-1-1" or sophisticated "9-1-1" system charge then due the particular telecommunication carrier as shown on an itemized bill.

Sec. 60-13-4

Administration and Enforcement

- A. Simultaneously with the remittance described above, each telecommunication carrier shall make a written report to the Village Administrator for the period to which the remittance applies stating as follows:
1. The name of the telecommunication carrier;
 2. The telecommunication carrier's principal place of business;
 3. The number of network connections to which the surcharge applies;
 4. The amount of surcharge due; and
 5. Such other reasonable and related information as the corporate authorities may require.
- B. If it shall appear that an amount of surcharge has been paid which was not due under the provisions of this ordinance, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any surcharge due, or to become due, under the ordinance from the telecommunication carrier who made the erroneous payments; provided, that no amounts erroneously paid more than one (1) year prior to the filing of a written claim therefore shall be so credited. Ninety (90) days prior notice shall be given to the Emergency Telephone System Board on any credit against a surcharge due.
- C. No action to recover any amount of surcharge due under the provisions of this Section 60-13 shall be commenced more than one (1) year after the due date of such amount.

SECTION 60-14

Non-Home Rule Municipal Retailers' Occupation, Service Occupation and Use Taxes (Section added by A-383-03-06)

Sec. 60-14-1 (A)

Tax Imposed

Pursuant to the referendum approved on November 7, 2006, a tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than those items of tangible personal property which are exempt from said tax pursuant to 65 Illinois Compiled Statutes 5/8-11-1.3, at retail in this Village at the rate of one-quarter of one percent (.25%) of the gross receipts from such business while this Section is in effect, in accordance with the provisions of 65 Illinois Compiled Statutes 5/8-11-1.3.

Sec. 60-14-1 (B)

Collection of Tax

The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue in accordance with 65 Illinois Compiled Statutes 5/8-11-1.3.

Sec. 60-14-1 (C)

Use of Taxes

Pursuant to the referendum referenced in Subsection (A) above, the taxes collected pursuant to this Section shall be used solely for public infrastructure and property tax relief as defined by 65 Illinois Compiled Statutes 5/8-11-1.2 (a).

Sec. 60-14-2 (A)

Tax Imposed

Pursuant to the referendum approved on November 7, 2006, a tax is hereby imposed upon all persons engaged in the business of making sales of service, in this Village at the rate of one-quarter of one percent (.25%) of the selling price of all tangible personal property transferred by said servicemen, other than the sale/transfer of those items of tangible personal property which are exempt from said tax pursuant to 65 Illinois Compiled Statutes 5/8-11-1.4, either in the form of tangible personal property or in the form of real estate as an incident to the sale of service while this Section is in effect, in accordance with the provisions of 65 Illinois Compiled Statutes 5/8-11-1.4.

Sec. 60-14-2 (B)

Collection of Tax

The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Illinois Department of Revenue in accordance with 65 Illinois Compiled Statutes 5/8-11-1.4.

Sec. 60-14-2 (C)

Use of Tax

Pursuant to the referendum referenced in Subsection (A) above, the taxes collected pursuant to this Section shall be used solely for public infrastructure and property tax relief as defined by 65 Illinois Compiled Statutes 5/8-11-1.2 (a).

Sec. 60-14-3 (A)

Tax Imposed

Pursuant to the referendum approved on November 7, 2006, a tax is hereby imposed upon the privilege of using any item of tangible personal property, in this Village, which is purchased at retail from a retailer, and which is titled or registered with an agency of this State's government, based on the selling price of such tangible personal property, at the rate of one-quarter of one percent (.25%) of the selling price of such tangible personal property purchased, as defined in the Act, in accordance with the provisions of 65 Illinois Compiled Statutes 5/8-11-1.5.

Sec. 60-14-3 (B)

Collection of Tax

The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Village in accordance with 65 Illinois Compiled Statutes 5/8-11-1.5.

Sec. 60-14-3 (C)

Use of Taxes

Pursuant to the referendum referenced in Subsection (A) above, the taxes collected pursuant to this Section shall be used for public infrastructure and property tax relief as defined by 65 Illinois Compiled Statutes 5/8-11-1.2 (a).

SECTION 60-15

Cable/Video Service Provider Fee and PEG Access Support Fee

(Section added by A-383-01-07)

Sec. 60-15-1 Definitions

As used in this Section, the following terms shall have the following meanings:

Cable Service means the term as defined in 47 U.S.C. § 522(6)

Commission means the Illinois Commerce Commission

Gross revenues means all consideration of any kind or nature, including, without limitation, cash, credits, property, and in-kind contributions received by the holder for the operation of a cable or video system to provide cable service or video service within the holder's cable service or video service area within the Village.

1. Gross revenues shall include the following:
 - i. Recurring charges for cable or video service.
 - ii. Event-based charges for cable service or video service, including, but not limited to, pay-per-view and video-on-demand charges.
 - iii. Rental of set top boxes and other cable service or video service equipment.
 - iv. Service charges related to the provisions of cable service or video service, including but not limited to activation, installation, and repair charges.
 - v. Administrative charges related to the provision of cable service or video service, including but not limited to service order and service termination charges.
 - vi. Late payment fees or charges, insufficient funds check charges, and other charges assessed to recover the costs of collecting delinquent payments.
 - vii. A *pro rata* portion of all revenue derived by the holder or its affiliates pursuant to compensation arrangements for advertising or for promotion or exhibition of any products or services derived from the operation of the holder's network to provide cable service or video service within the Village. The allocation shall be based on the number of subscribers in the Village divided by the total number of subscribers in relation to the relevant regional or national compensation arrangement.
 - viii. Compensation received by the holder that is derived from the operation of the holder's network to provide cable service or video service with respect to commissions that are received by the holder as compensation for promotion or exhibition of any products or services on the holder's network, such as a "home shopping" to similar channel, subject to subsection (ix).

- ix. In the case of a cable service or video service that is bundled or integrated functionally with other services, capabilities, or applications, the portion of the holder's revenue attributable to the other services, capabilities, or applications shall be included in the gross revenue unless the holder can reasonably identify the division or exclusion of the revenue from its books and records that are kept in the regular course of business.
 - x. The service provider fee permitted by 220 ILCS 5/21-801(b).
2. Gross revenues do not include any of the following:
- i. Revenues not actually received, even if billed, such as bad debits, subject to 220 ILCS 5/21-801(c)(1)(vi).
 - ii. Refunds, discounts, or other price adjustments that reduce the amount of gross revenues received by the holder of the State-issued authorization to the extent the refund, rebate, credit, or discount is attributable to cable service or video service.
 - iii. Regardless of whether the services are bundled, packaged, or functionally integrated with cable service or video service, any revenues received from services not classified as cable service or video service, including, without limitation, revenue received from telecommunication services, information services, or the provision of directory or Internet advertising, including yellow pages, white pages, banner advertisement, and electronic publishing or any other revenues attributed by the holder to noncable service or nonvideo service in accordance with the holder's books and records and records kept in the regular course of business and any applicable laws, rules, regulations, standards, or orders.
 - iv. The sale of cable services or video services for resale in which the purchaser is required to collect the service provider fee from the purchaser's subscribers to the extent the purchaser certifies in writing that it will resell the service within the Village and pay the fee permitted by 220 ILCS 5/21-801(b) with respect to the service.
 - v. Any tax or fee of general applicability imposed upon the subscribers or the transaction by a city, State, federal, or any other governmental entity and collected by the holder of the State-issued authorization and required to be remitted to the taxing entity, including sales and use taxes.
 - vi. Security deposits collected from subscribers.
 - vii. Amounts paid by subscribers to "home shopping" or similar vendors for merchandise sold through any home shopping channel offered as part of the cable service or video service.
3. Revenue of an affiliate of a holder shall be included in the calculation of gross revenues to the extent the treatment of the revenue as revenue of the affiliate rather than the holder has the effect of evading the payment of the fee permitted by 220 ILCS 5/21-801(b) which would otherwise be paid by the cable service or video service.

Holder means a person or entity that has received authorization to offer or provide cable or video service from the Commission pursuant to 220 ILCS 5/21-401.

PEG means public, education and governmental.

PEG access support fee means the amount paid under this Section and 220 ILCS 5/21-801(d) by the holder to the Village for the service areas within its territorial jurisdiction.

Service means the provision of “cable service” or “video service” to subscribers and the interaction of subscribers with the person or entity that has received authorization to offer or provide cable or video service from the Commission pursuant to 220 ILCS 5/21-401.

Service provider fee means the amount paid under this Section and 220 ILCS 5/21-801 by the holder to a Village for the service areas within its territorial jurisdiction.

Video service means video programming and subscriber interaction, if any, that is required for the selection or use of such video programming services, and which is provided through wireline facilities located at least in part in the public right-of-way without regard to delivery technology, including Internet protocol technology. This definition does not include any video programming provided by a commercial mobile service provider defined in 47 U.S.C. § 332(d) or any video programming provided solely as part of, and via, service that enables users to access content, information, electronic mail, or other services offered over the public Internet.

Sec. 60-15-2 Cable/Video Service Provider Fee Imposed

Fee Imposed. A fee is hereby imposed on any holder providing cable service or video service in the Village.

Amount of Fee. The amount of the fee imposed hereby shall be five percent (5%) of the holder's gross revenues.

Notice to the Village. The holder shall notify the Village at least ten (10) days prior to the date on which the holder begins to offer cable service or video service in the Village.

Holder's Liability. The holder shall be liable for and pay the service provider fee to the Village. The holder's liability for the fee shall commence on the first day of the calendar month following thirty (30) days after receipt of the ordinance adopting this Section by the holder. The ordinance adopting this Section shall be sent by mail, postage prepaid, to the address listed on the holder's application notice sent pursuant to 220 ILCS 5/21-401(b)(6) to the Village.

Payment Date. The payment of the service provider fee shall be due on a quarterly basis, forty-five (45) days after the close of the calendar quarter. If mailed, the fee is considered paid on the date it is postmarked. Each payment shall include a statement explaining the basis for the calculation of the fee.

Exemption. The fee hereby imposed does not apply to existing cable service or video service providers that have an existing franchise agreement with the Village in which a fee is paid.

Credit for Other Payments. An incumbent cable operator that elects to terminate an existing agreement pursuant to 220 ILCS 5/21-301(c) with credit for prepaid franchise fees under that

agreement may deduct the amount of such credit from the fees that operator owes under Section 60-15-2(b) above.

Sec. 60-15-3 PEG Access Support Fee Imposed

PEG Fee Imposed. A PEG access support fee is hereby imposed on any holder providing cable service or video service in the Village in addition to the fee imposed pursuant to Section 60-15-2.

Amount of Fee. The amount of the PEG access support fee imposed hereby shall be one percent (1%) of the holder's gross revenue or, if greater, the percentage of gross revenue that incumbent cable operators pay to the Village or its designee for PEG access support in the Village.

Payment. The holder shall pay the PEG access support fee to the Village or to the entity designated by the Village to manage PEG access. The holder's liability for the PEG access support fee shall commence on the date set forth in Section 60-15-2(d) above.

Payment Due. The payment of the PEG access support fee shall be due on a quarterly basis, forty-five (45) days after the close of the calendar quarter. If mailed, the fee is considered paid on the date it is postmarked. Each payment shall include a statement explaining the basis for the calculation of the fee.

Credit for Other Payments. An incumbent cable operator that elects to terminate an existing agreement pursuant to 220 ILCS 5/21-301(c) shall pay, at the time they would have been due, all monetary payments for PEG access that would have been due during the remaining term of the agreement had it not been terminated pursuant to that section. All payments made by an incumbent cable operator pursuant to the previous sentence may be credited against the fees that that operator owes under Section 60-15-3(b) above.

Sec. 60-15-4 Applicable Principles

All determinations and calculations under this Section shall be made pursuant to generally accepted accounting principles.

Sec. 60-15-5 No Impact on Other Taxes Due from Holder

Nothing contained in this Section shall be construed to exempt a holder from any tax that is or may later be imposed by the Village, including any tax that is or may later be required to be paid by or through the holder with respect to cable service or video service. A State-issued authorization shall not affect any requirement of the holder with respect to payment of the Village's simplified municipal telecommunications tax or any other tax as it applies to any telephone service provided by the holder. A State-issued authorization shall not affect any requirement of the holder with respect to payment of the local unit of government's 911 or E911 fees, taxes, charges or surcharges.

Sec. 60-15-6 Audits of Cable/Video Service Provider

Audit Requirement. The Village will notify the holder of the requirements it imposes on other cable service or video service providers to submit to an audit of its books and records. The holder shall comply with the same requirements the Village imposes on other cable service or video service providers in its jurisdiction to audit the holder's books and records and to recompute any amounts determined to be payable under the requirements of the Village. If all local franchises

between the Village and cable operator terminate, the audit requirements shall be those adopted by the Village pursuant to the Local Government Taxpayers' Bill of Rights Act, 50 ILCS 45/1 *et seq.* No acceptance of amounts remitted should be construed as an accord that the amounts are correct.

Additional Payments. Any additional amount due after an audit shall be paid within thirty (30) days from the Village's submission of an invoice for the sum.

Sec. 60-15-7 Late Fees/Payments

All fees due and payments which are past due shall be governed by ordinances adopted by this Village pursuant to the Local Government Taxpayers' Bill of Rights Act, 50 ILCS 45/1 *et seq.*

SECTION 60-16

Tax on the Gross Receipts of Places for Eating

(Section added by A-383-01-12)

Sec. 60-16-1 Definitions

For the purposes of this Section, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

- (A) "Prepared Food" means and includes any solid, liquid (including both alcoholic and non-alcoholic liquid), powder or item used or intended to be used for human internal consumption, whether simple, compound or mixed, and which has been prepared for immediate consumption.
- (B) "Person" or "Persons" means any natural individual, firm, partnership, association, joint stock company, joint venture, public or private corporation, limited liability company, club, fraternal organization, or a receiver, executor, trustee, conservator or other representative appointed by order of any court.
- (C) "Sold at Retail" means to sell for use or consumption in exchange for a consideration, whether in the form of money, credits, barter or any other nature, and not for resale, with said transaction being subject to either the Illinois Retailers' Occupation Tax (35 ILCS 120/1 et seq.) or the Illinois Service Occupation Tax (35 ILCS 115/1 et seq.)
- (D) "Places for Eating" or "Place for Eating"
 - (1) "Places for Eating" or "Place for Eating" means all premises located within the corporate limits of the Village of Burr Ridge where prepared food is sold at retail for immediate consumption, with seating provided for consumption of said prepared food on the premises, whether consumed on premises or not, and whether or not such places for eating use is conducted along with any other use(s) in a common premise or business establishment.
 - (2) "Places for Eating" or "Place for Eating" includes, but is not limited to, those establishments commonly called a restaurant, eating place, drive-in restaurant, buffet, bakery, banquet facility, cafeteria, café, lunch counter, fast food outlet, catering service, coffee shop, diner, sandwich shop, soda fountain, bar, cocktail lounge, soft drink parlor, ice cream parlor, tea room, delicatessen, hotel, motel, or club, or any other establishment which sells at retail prepared food for immediate consumption.
- (E) "Gross Receipts" means the consideration received, valued in money, whether received in money or otherwise, including cash, credits, property and services, at a place for eating for prepared food furnished at the place for eating. Gross receipts do not include amounts paid for federal, state and local taxes, including the tax levied by this Section, and do not include amounts paid as gratuities for the employees of the place for eating.
- (F) "Owner" means any person having an ownership interest in or conducting the operation of a place for eating.

Sec. 60-16-2 Tax Imposed

- (A) There is hereby levied and imposed upon owners of places for eating a tax at the rate of one percent (1%) of gross receipts received for prepared food sold at retail by the owner on or after May 1, 2012
- (B) The owner of a place for eating may collect an amount from persons who purchase prepared food at the place for eating which shall reimburse the owner for the tax imposed on the owner of this Section.
- (C) The tax levied by this Section shall be paid in addition to any and all other taxes and charges.
- (D) In the event the prepared food is sold at retail on credit, an owner shall not be liable for payment of the tax imposed by this Section on such a sale until he/she/they/it receives payment for the sale.

Sec. 60-16-3 Books and Records/Inspections/Contents

The Finance Director, Village Treasurer or any person designated by either of them as deputy or representatives, may enter the premises of any place for eating for inspection, examination, copying and auditing of books and records including, but not limited to, Illinois Retailers' Occupation Tax and Illinois Service Occupation Tax returns filed with the Illinois Department of Revenue, in order to effectuate the proper administration of this Section, and to assure the enforcement of the collection of the tax imposed by this Section. To the extent reasonably possible, said entry shall be done in a manner that is least disruptive to the business of the place for eating. It shall be unlawful for any person to prevent, hinder, or interfere with the Finance Director, Village Treasurer or her/his deputies or representatives in the discharge of their duties in the performance of this subsection. It shall be the duty of every owner to keep accurate and complete books and records to which the Finance Director, Village Treasurer or her/his deputies or representatives shall at all times have full access, which records shall include a daily sheet showing the amount of gross receipts received during that day.

Sec. 60-16-4 Transmittal of Tax Revenue by Owner/Delinquency

- (A) The owner or owners of each place for eating shall file tax returns showing the gross receipts received during each calendar month period upon forms prescribed by the Finance Director. Returns for each calendar month shall be due on or before the 20th day of the next calendar month, (e.g. the return for January shall be due on or before the 20th day February; the return for February shall be due on or before the 20th of March; etc.). Notwithstanding the foregoing, in the event that the owner of the place for eating is allowed to file Illinois Retailers' Occupation Tax and Illinois Service Occupation Tax returns with the Illinois Department of Revenue at intervals which are greater than monthly, said owner shall be allowed to file tax returns relative to the tax imposed by this Section with the Village at said greater intervals. At the time of the filing of said tax returns, the owner shall pay to the Village all taxes due for the period to which the tax return applies.
- (B) If, for any reason, any tax due pursuant to this Section is not paid when due, interest in the amount of one and a half percent (1.5%) per month on the outstanding balance shall be paid to the Village until the tax is paid in full.
- (C) Owners filing tax returns pursuant to this Section shall, at the time of filing such return, pay to the Village the amount of the tax imposed by this Section, less a commission of one percent (1%) of the amount of the tax, which is allowed to reimburse the owners for the expense incurred in keeping records, billing, preparing and filing returns, remitting the tax and supplying data to the Village upon request. No commission may be claimed by an owner for taxes not timely remitted

to the Village.

Sec. 60-16-5 Transmittal of Excess Tax Collections

If any person collects an amount upon a sale not subject to the tax imposed hereby, but which amount is purported to be the collection of said tax, or if a person collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the purchaser who paid the same before filing the return for the period in which such occurred, said person shall account for and pay over those amounts to the Village along with the tax properly collected.

Sec. 60-16-6 Registration

Every owner maintaining a place for eating in the Village shall register with the Finance Department by May 1, 2012, or the date of becoming such an owner, whichever is later.

Sec. 60-16-7 Collection

Whenever any person shall fail to pay the tax imposed by this Section, the Village Attorney or Prosecutor shall, upon request of the Village Administrator, bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction.

Sec. 60-16-8 Suspension of License

If the Village Administrator, after a hearing held by her/him or for her/him by her/his designee, shall find that any owner has willfully avoided the payment of any tax imposed by this Section, she/he may suspend or revoke all Village licenses held by such tax evader. The owner shall have an opportunity to be heard at such hearing to be held not less than ten (10) days after being mailed notice of the time when and the place where the hearing is to be held, addressed to him at his last known place of business. Any suspension or revocation of any license(s) shall not release or discharge the owner from his civil liability for the payment of the tax nor from prosecution for such offense.

Sec. 60-16-9 Penalties

- (A) Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this Section, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than \$200.00 nor more than \$750.00 for the first offense, and not less than \$500.00 nor more than \$750.00 for the second and each subsequent offense in any one hundred eighty (180) day period.
- (B) Each day upon which a person shall continue any violation of this Section, or permit any such violation to exist after notification thereof, shall constitute a separate and distinct offense.
- (C) Any owner subjected to the penalties provided for by this subsection shall not be discharged or released from the payment of any tax due.

Sec. 60-16-10 Separability

If any subsection, sentence, clause, or phrase of this Section, or the application thereof to any person or circumstance, is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Section, or the application of such portion to other persons or

circumstances.